

Michigan State Tax Commission

MCL 211.154

Omitted and Incorrectly Reported Property

Frequently Asked Questions



Issued November 2025

1. Are there situations where the State Tax Commission lacks jurisdiction under the 154 process.

Yes, there are several areas in which the State Tax Commission lacks jurisdiction relating to the 154 Incorrectly Reported or Omitted Property process. These include:

- Any tax year other than the current year and the two proceeding years;
- Exemptions including, but not limited to the Disabled Veteran's Exemption, Principal Residence Exemption and the Small Business Tax Exemption Form 5076;
- Changes in property classification;
- For any period before the last change of ownership of the property;
- Situations where no omitted property is being requested (i.e. the assessed value does not reflect a requested change).

2. Are there ways to change a property tax assessment after the assessment roll has been completed and certified by the March Board of Review?

Yes. There are several methods available to change a property tax assessment after the close of the March Board of Review. Each method applies only to specific circumstances, and certain procedural requirements must be met to qualify.

The methods available are outlined below.

3. What are the methods available to change an assessment after the completion of the March Board of Review?

There are four possible methods to change an assessment after the completion of the March Board of Review.

- Two methods involve filing a petition with the Michigan Tax Tribunal.
- The third method requires action by the local July or December Board of Review.
- The fourth method involves filing a petition to the State Tax Commission pursuant to MCL 211.154 (Section 154 of the General Property Tax Act, MCL 211.12, et. Seq.).

4. How can I obtain more information about changing a property tax assessment by petitioning the Michigan Tax Tribunal?

A taxpayer who has protested to the March Board of Review of the assessment jurisdiction where the property is located may appeal the property's valuation or its taxable status for the current year. Such appeals are made to the Michigan Tax Tribunal. The jurisdictional requirements for such appeals are set forth in MCL 205.735a.

In certain cases, the taxpayer may be excused from first protesting to the March Board of Review.

The filing deadlines are as follows:

- May 31 of the assessment year for property classified as real or personal commercial, industrial, developmental real, or utility personal property;
- July 31 of the assessment year for other classifications of property.

If a filing deadline falls on a Saturday, Sunday or legal holiday, it is extended to the next business day.

Additionally, under MCL 211.53a, a taxpayer may petition the Michigan Tax Tribunal for a refund of taxes paid for a period of three years after payment, if the assessor made a clerical error or if there was a mutual mistake of fact. Further information on these procedures are available on the Michigan Tax Tribunal website www.michigan.gov/taxtrib.

5. How can I obtain more information about changing a property tax assessment that requires action by the July or December meeting of the local Board of Review?

The local assessing unit's July or December Board of Review has jurisdiction to correct qualified errors, relating to assessments for the current assessment year in which it meets, and for the prior assessment year, if any of the following apply:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes;
- A mutual mistake of fact;
- An adjustment under section 27a(4) or an exemption under section 7hh(3)(b);
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed;
- An error of omission or inclusion of a part of the real property being assessed;
- An error regarding the correct taxable status of the real property being assessed;
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19;
- An error made in the denial of a claim of exemption for personal property under section 9o;
- A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate;
- An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for the exemption must be filed with the board of review on a form prescribed by the State Tax Commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the State Tax Commission.

Refer to State Tax Commission [Bulletin 24 of 2023](#) for more information.

The July or December meeting of the Board of Review may also:

- Grant a Poverty Exemption under MCL 211.7u, for the current year only, unless the exemption has already been denied for the current assessment year;
- Grant a Qualified Agricultural Exemption, for the current year and the immediately preceding year, under MCL 211.7ee.
- Correct the omission of a Qualified Forest Exemption filed by the Department of Agriculture and Rural Development but mistakenly omitted from the roll, for the current year and the immediately preceding year.
- Review the denial of an Eligible Development Property Exemption for the current year.
- Permit the late election of a Qualified Start-up Business Exemption for an assessment year under MCL 211.7hh(3)(b).
- Recap a taxable value that the assessor has determined was mistakenly uncapped for the current year and/or any of the 3 immediately preceding years, pursuant to MCL 211.27a(4).

6. What authority does the State Tax Commission have to change a property tax assessment after the completion of the March Board of Review?

The State Tax Commission has the authority, pursuant to MCL 211.154 (Section 154 of the General Property Tax Act, MCL 211.1, et. seq.), to correct assessments to address incorrect reporting by a taxpayer or to add omitted real or personal property to the assessment roll.

7. Does the State Tax Commission have authority to correct a “special acts” assessment?

Yes. The State Tax Commission can place a corrected value on the roll for property subject to the collection of taxes under the General Property Tax Act, including property subject to taxation under the following “special acts”:

- 1974 PA 198 – Plant Rehabilitation and Industrial Development Districts (IFT), MCL 207.551 to 207.572.
- 1905 PA 282 – State Assessed Railroads and Utilities, MCL 207.1 to 207.211953
- PA 189 – Lessees or Users of Tax Exempt Property, MCL 211.181 to 211.182.
- 1978 PA 255 – Commercial Redevelopment, MCL 207.651 to 207.668

Note: Property owned by a Land Bank Authority under PA 258 of 2003 is not assessed on a special act roll.

8. What does the State Tax Commission consider to be omitted property or an incorrectly reported within the meaning of Section 154 (MCL 211.154)?

The State Tax Commission has addressed this in a formal [policy statement](#).

In this policy communication, the Commission explains the types of matters that may be addressed under its authority pursuant to MCL 211.154.

Assessors are also instructed to review [Bulletin No. 20 of 2022](#) for real property items subject to Mathieu Gast Act, P.A. 293 of 1976 as amended, MCL 211.27(2) Non-Consideration of the True Cash Value of Normal Repairs, Replacements and Maintenance for Residential Property. The recognition of items related to Mathieu Gast Non-Consideration falls under the exclusive jurisdiction of the March Board of Review and Michigan Tax Tribunal. Care should be taken when preparing omitted real property petitions which may have non-consideration items in the requested change.

9. Is there a time limit for filing a petition with the State Tax Commission to correct an assessment under Section 154 (MCL 211.154)?

Yes. Under MCL 211.154, if the State Tax Commission determines the subject property has been incorrectly reported or omitted from assessment, correction is not to exceed the current assessment year and the two (2) immediately preceding assessment years.

In other words, the State Tax Commission may correct an incorrect taxpayer report and/or add omitted real or personal property for the assessment year of discovery and for one or both of the two preceding assessment years.

Note: The State Tax Commission cannot accept a petition for the current assessment year until after the closing of the March Board of Review.

10. How do I file a petition to correct an incorrectly reported property or to add omitted property?

The party seeking to correct the assessment must file a petition with the State Tax Commission requesting the correction and provide a copy of the petition to all other interested parties.

There are three different petition forms, and the form utilized depends on who is filing the petition.

- Assessor or Equalization Director: Use Treasury [Form 627](#) (Form L-4154).
- Taxpayer or Taxpayer's Agent: Use Treasury [Form 628](#) (Form L-4155).
- Third party who wishes to notify the State Tax Commission of incorrectly reported or omitted property uses Treasury [Form 629](#) (Form L-4156)

11. What supporting documents must be filed with a petition pursuant to Section 154 (MCL 211.154)?

If the petition relates to real property, the required supporting documentation must include:

- Property record card(s) with sketches, site plans, and photographs.

- Calculations and supporting documents necessary to demonstrate the reason(s) for and the amount of the requested change(s) in the assessment(s) and taxable value(s).

If the petition relates to personal property, the required supporting documentation must include:

- Copies of all filed personal property statements for the assessment years for which correction is requested.
- A corrected personal property statement for the same years.
- Copies of audit summaries that support claims that a taxpayer has incorrectly reported its personal property or that support the correction of an estimated assessment.
- Calculations and documents necessary to demonstrate the reason(s) for and the amount of the requested change(s) in the assessment(s).

12. Are there specific aspects of completing the Section 154 petition form to which I should give particular attention, and can I obtain assistance in completing the form?

The most common errors occur when a petitioner fails to fully complete the form or answer all questions. An incomplete petition will not be processed and may even be dismissed. Common problems include:

- Incomplete property address or parcel identification numbers.
- Missing school district codes.
- Failure to state the property classification.
- Failure to complete both the assessed value and taxable value columns.

The existing assessed and taxable values for the year(s) covered by the petition can typically be obtained from the tax billings for the applicable year(s) or from the local treasurer or assessor. The “requested” values should reflect the total amount after applying the adjustment requested by the petitioner, not just the amount of the change.

Example: If a taxpayer requests a reduction because an item of equipment was mistakenly reported, but other assessable property remains in the jurisdiction, the requested assessment should not be zero. Instead, the revised assessed and taxable values should reflect the total property after correcting the error. For personal property, the assessed and taxable value are generally the same.

A taxpayer should seek assistance from the local assessor in calculating the correct assessed and taxable values if needed. The Department of Treasury expects assessors to aid the taxpayers, even if they disagree with the taxpayer’s requested change. If a taxpayer is unable to obtain local assistance, the taxpayer may request limited assistance from staff at Property Services Division of the Michigan Department of Treasury at (517) 335-4410 option 6 or via email at Treas-154Petitions@michigan.gov.

Note: Incorrect or unnecessary documentation is frequently submitted in place of required documentation. Tax billing statements, copies of payment checks, and photographs of the property may supplement the petition but cannot replace required documentation.

13. What happens if I fail to fully complete the petition or omit required supporting documentation?

If the State Tax Commission receives an incomplete petition, the petitioner will be notified and provided an opportunity to correct deficiencies. Specifically:

- The petitioner will receive a letter and a checklist identifying the deficiencies.
- The petitioner is allowed at least 30 days to submit the missing information or correct the deficiencies.
- If the deficiencies are not corrected within the allotted time, then the petition may be dismissed for lack of progress.
- Requests for additional time to fulfill the filing requirements will be evaluated on a case-by-case basis.
- Once a deficient petition is completed, it will be scheduled for consideration at the next available meeting of the State Tax Commission.

14. What are the notification requirements when filing a petition?

The original petition must be sent directly to the State Tax Commission. Copies of the petition and all supporting documentation must also be provided to other interested parties as follows:

- If the petitioner is the assessor: A copy must be sent to the taxpayer.
- If the petitioner is the equalization director: Copies must be sent to both the assessor and the taxpayer.
- If the petitioner is the taxpayer: A copy must be sent to the assessor.

At the time these documents are transmitted, the petitioner must request in writing that the recipient(s) provide the State Tax Commission with either a concurrence or a non-concurrence regarding the requested change.

The recipient (respondent) should be instructed to send the concurrence or non-concurrence directly to the State Tax Commission, not to the petitioner.

15. After filing a petition, what can a petitioner expect to happen?

If the recipient concurs with the petition and the Department of Treasury staff raises no objection on procedural or statutory grounds, the matter will be presented to the State Tax Commission, typically at the next available meeting date.

In the case of a nonconcurrence, the matter will be scheduled for consideration before the State Tax Commission, and interested parties will be notified at least 60 days prior to the next available hearing.

Attendance at the meeting relating to Section 154 petitions is not required. However, if the State Tax Commission has questions for an interested party who is not present, the party's absence may affect the Commission's ability to fully consider the matter and could influence its decision.

Copies of State Tax Commission Orders are sent to the county and municipal treasurers who maintain custody of the tax roll for each assessment year in question. The treasurer is responsible for issuing an amended tax bill and/or refund, typically within 30 days.

Questions concerning refunds should be directed to the treasurer(s) maintaining the applicable tax roll(s).

16. Can I rely on the assessor or taxpayer having received the petition to preserve the State Tax Commission's jurisdiction over an assessment year?

No. For the State Tax Commission to retain jurisdiction over an assessment year, it must receive actual notice of the claimed incorrect reporting or omitted property by the end of the second assessment year following the year in which the error or omission occurred.

In most cases, the State Tax Commission receives actual notice through the filing of a petition under MCL 211.154. Filing the petition with other interested parties is insufficient unless the State Tax Commission has also received the petition in a timely manner.

By statutory provision, if the State Tax Commission has actual notice by the first business day of the new calendar year, notice is deemed to have been received on December 31 of the prior assessment year.

Note: That e-mail time stamps, and postmarks are not sufficient to establish timely receipt.

17. Is there a way to confirm that the State Tax Commission has received my petition and to check its status?

Yes. The status of a petition or Order, including whether a matter has been scheduled for consideration before the State Tax Commission and any action taken can be viewed online at www.michigan.gov/154petitions.

Forms and copies of previously issued Orders are also available for viewing and printing on this webpage. Please note that the State Tax Commission will not fax copies of Orders related to hearings.

18. Is it possible to request an amendment to a previously issued State Tax Commission Order without appealing to the Michigan Tax Tribunal?

Yes. If it is determined that an Order contains a clerical or technical error, such as an incorrect parcel number, assessed value, or taxable value, or if the Order states values differently than those approved by the State Tax Commission at its meeting, a technical amendment to the Order may be requested.

To request a correction, send a copy of the Order and a cover sheet describing the requested changes to the State Tax Commission by mail or email:

By Mail:

State Tax Commission
Attention: Section 154 Order Correction
PO Box 30471
Lansing MI 48909

By Email:

Treas-154Petitions@michigan.gov

Please include a cover sheet that clearly identifies and explains the requested changes. If the requested change is of a substantive nature, it will generally be necessary to appeal the State Tax Commission's determination to the Michigan Tax Tribunal. However, on rare occasions, the State Tax Commission may reconsider an Order if it determines that an error has occurred. Historically, the State Tax Commission has been willing to reconsider its determination when both the taxpayer and the assessor agree that a mistake was made and when the State Tax Commission finds that there is an adequate factual basis to support that conclusion.

Note: A request for reconsideration does not extend the filing deadline for an appeal to the Michigan Tax Tribunal.

19. Where does the State Tax Commission hold its meetings, and what should I do if I wish to appear at a meeting regarding an MCL 211.154 Petition?

Currently, the State Tax Commission meetings are being held at the Okemos Event Center, 2187 University Park Drive, Okemos, Michigan. Meetings begin at 9:00 a.m.

All attendees are required to sign in upon arrival. Petitions filed under Section 154 (MCL 211.154), including Non-Concurrence and Special Item petitions, are typically scheduled to begin at 9:30 a.m.

The order of appearance generally proceeds as follows:

- Petitioners who signed up for an early appearance by calling the special number provided in the last paragraph of the notice of hearing.
- Petitioners who signed in at the meeting.

- Remaining petitions, heard in the order in which they appear on the agenda which is organized alphabetically by county.

It is recommended that all individuals planning to attend a hearing for Section 154 non-concurrence or special item petitions arrive prior to 9:30 a.m.

20. Can I request a postponement of the scheduled date or time of my meeting with the State Tax Commission?

A postponement request may be granted for cause only and must generally be submitted no later than 10 days prior to the meeting. The State Tax Commission may also consider any postponement requests made at the hearing or in emergency situations.

All postponement requests must be submitted in writing and may either be sent by mail or by email to Treas-154Petitions@michigan.gov.

21. How can the State Tax Commission be contacted?

Contact information for the State Tax Commission is as follows:

Mail: State Tax Commission
PO Box 30471
Lansing, Michigan 489098-7971

Telephone: 517-335-4410 option 6 (Property Services Division)

E-mail: Treas-154Petitions@michigan.gov

Website: www.michigan.gov/154petitions

The website includes hyperlinks to petition forms, meeting schedules and agendas, Section 154 petition status, Section 154 Orders, the General Property Tax Act (P.A. 206 of 1893), petition checklists, and the State Tax Commission Rules related to Section 154.